



**Commonwealth of Massachusetts  
Center for Health Information and Analysis**

**NURSING FACILITY REALTY COMPANY REPORT OR  
INDIVIDUAL REAL PROPERTY OWNER REPORT  
2015 HCF-2-NH**

VPN	
Provider ID	
Balance Sheet Date	
Reporting Period	From:                      To:
Facility Name	
Facility Street Address	
Facility City	
Facility ZIP	

Name of Realty Co. or Individual	
Realty Company Street Address	
Realty Company City	
Realty Company ZIP	

Contact Person for this report:

Name	
Firm (if not facility)	
Title	
Street Address	
State	
City	
Zip	
Telephone	
Fax	
E-mail address	

## Schedule 1: General Information

### Preparer Information:

Firm Name				
Name of Contact				
Title				
Street Address				
City				
State				
Zip				
Telephone				
Fax				
E-mail address				
Type of Accounting Service Performed	Audit	Review	Compilation	Other

### Cost Report Related Questions:

		Yes	No	Description/Explanation if applicable												
1	Has this facility had a change in long-term financing in 2015?															
2	Does this report incorporate all the assets owned by this realty company? If, no please explain:			Explain:												
3	Does this report incorporate more than one facility represented by the Vendor Payment Number found on page 1? If yes, please identify the other facilities/entities name(s) and vendor payment numbers (VPN). Attach a list if necessary.			<table style="width: 100%; border: none;"> <tr> <td style="width: 60%; text-align: right;">Facility/Entity Name</td> <td style="width: 40%; text-align: right;">VPN</td> </tr> <tr> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> </tr> </table>	Facility/Entity Name	VPN	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Facility/Entity Name	VPN															
_____	_____															
_____	_____															
_____	_____															
_____	_____															
_____	_____															
4	Has the realty company changed ownership during the year? If yes, please enter the transaction date.			Date:												

## Schedule 1: General Information

### Disclosure Information

1. Please enter the name(s), address(es) and % share of all direct and indirect Owners with an interest of 5% or more in this realty company. See instructions for the definition of "Owner".

Direct or Indirect?	Name of Owner(s)	Address	% Share

2. List the name(s) of any Massachusetts nursing and rest homes in which the owners listed in item #1 own, directly or indirectly, an interest of 5% or more.

Nursing Home or Rest Home	VPN	Name of Owner(s)

3. List the name(s) of any non-Massachusetts nursing homes or rest homes in which the owners listed in item #1 own, directly or indirectly, an interest of 5% or more.

Nursing Home or Rest Home	State	Name of Owner(s)	% Share

## Schedule 1: General Information

4. List any indebtedness (mortgages, deeds, trust instruments, notes or other financial information) between the realty company and any direct or indirect owners listed in item #1. (For example, if the owner borrowed \$x from the realty company, report the owner as 'Borrower'. If the realty company borrowed \$y from the owner, list the realty company as 'Borrower'.)

Creditor	Original debt amount	Date Issued	Balance (end of period)	Borrower

5. Indicate any entity, person or related party as defined in REGULATION 101 CMR 206.00 and that (a) provides services, facilities, goods and/or supplies to this company; or (b) receives any salary, fee or other compensation from this company. Indicate the amount paid by this company for this reporting year. (Attach addendum if necessary.)

Entity/Person	Goods /Services	Billing/ Compensation	Mark up	Cost	Account Posted	Name of Owner

## Schedule 2: Realty Company Statement of Income and Expenses

### INCOME

ACCOUNT	DESCRIPTION	SUBTOTAL	TOTAL
3510.0	Rental from Nursing Facility		
3520.0	Other Rental		
3530.0	Other Income		
3540.0	Recoverable Fixed Income		
3500.0	TOTAL INCOME		

### EXPENSES

ACCOUNT	DESCRIPTION	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES <sup>2</sup>	TOTAL ALLOWABLE EXPENSES
9540.0	Taxes, Real Estate			
9540.5	Taxes, Personal Property			
9545.0	Interest, Long Term (Schedule 9)			
9547.0	Other <sup>1</sup>			
9550.0	Building Depreciation			
9560.8	Building Improvements Depreciation			
9562.8	HCF Capitalization – Improvements Depreciation			
9570.0	Equipment Depreciation			
9571.0	HCF Capitalization – Equipment Depreciation			
9575.0	Software/Limited Life Assets Depreciation			
9576.0	HCF Capitalization – Software/Limited Life Assets Depreciation			
9580.0	Insurance-Building, Building Improvements & Equipment			
3540.0	Recoverable Fixed Income (above)			( )
9950.2	SUBTOTAL: FIXED COSTS			
9502.2	SUBTOTAL: OTHER OPERATING EXPENSES (from Schedule 3)			
9545.5	Interest on Working Capital *			
9546.0	Interest on Late Payments, Penalties *			
9530.0	SUBTOTAL: NON-ALLOWABLE EXP			
9500.0	TOTAL EXPENSES			

<sup>1</sup> Provide description of Other on Footnotes and Explanations section of this report.

<sup>2</sup> For Fixed Cost expenses, the Non-Allowable portion should be the difference between the Reported Expenses and the Allowable Fixed Costs on Schedule 4.

\* Non-Allowable Expense

Schedule 3: Detail of Other Operating Expenses

DETAIL OF OTHER OPERATING EXPENSES

DESCRIPTION	REPORTED EXPENSES	NON- ALLOWABLE EXPENSES	CLAIMED OTHER OPERATING EXPENSES
SUBTOTAL: OTHER EXPENSES (9502.3) (A)			
SUBTOTAL: UTILITIES & PLANT OPERATION EXPENSES (9502.4) (B)			
TOTAL: HCF-2-NH OTHER OPERATING EXPENSES (9502.2) (A) + (B)			

### Schedule 4: Detail of Claimed Fixed Costs

	Allowable Basis, Cost Begin of Year	Claimed Additions	Claimed Deletions	Allowable Basis, Cost End of Year	Rate %	HCF-2-NH Expense Account Number	Claimed HCF-2-NH Fixed Costs (Report on HCF-1, Sch 5 and Allowable Expense Column, HCF-2-NH, Sch 2)
Land HCF-2-NH			( )				
Building HCF-2-NH			( )		2.5	9550.0	
Improvements HCF-2-NH			( )		5	9560.8	
HCF Cap. Improv. HCF-2-NH			( )		5	9562.8	
Equipment HCF-2-NH			( )		10	9570.0	
HCF Cap. Equip. HCF-2-NH			( )		10	9571.0	
Software HCF-2-NH			( )		33.3	9575.0	
HCF Cap. Software HCF-2-NH			( )		33.3	9576.0	
Long-Term Interest						9545.0	
Building Insurance						9580.0	
Real Estate Taxes						9540.0	
Personal Property Taxes						9540.5	
Other (Explain in Schedule 10)						9547.0	
Recoverable Fixed Income						3540.0	( )
Total HCF-2-NH Fixed Costs Claimed						9950.2	

## Schedule 5: Balance Sheet

### ASSETS

#### HCF-2-NH CURRENT ASSETS

Account	Description	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Cash			
1020.0	Checking Account			
1030.0	On Hand			
1050.0	Other			
1010.0	Total Cash			
	Loans Receivable			
1160.0	Officers/Owners			
1170.0	Employees			
1180.0	Affiliates/Related Parties			
1185.0	Other Loans Receivable			
1150.0	Total Loans Receivable			
	Prepaid Expenses			
1270.0	Prepaid Interest			
1280.0	Prepaid Insurance			
1300.0	Other Prepaid Expenses *			
1260.0	Total Prepaid Expenses			
1310.0	Other Current Assets			
1005.0	TOTAL CURRENT ASSETS			

#### HCF-2-NH NON-CURRENT ASSETS

1511.1	Land – Cost			
1510.0	Land – Book Value			
1521.1	Building – Cost			
1522.2	Building – Accum. Deprc.	( )		
1520.0	Building – Book Value			
1611.1	Building Improvements - Cost			
1612.2	Building Improvements – Accum. Deprc.	( )		
1610.0	Building Improvements – Book Value			
1631.1	Other Improvements – Cost			
1632.2	Other Improvements – Accum. Deprc.	( )		
1630.0	Other Improvements – Book Value			



### Schedule 5: Balance Sheet

Account	Description	ACCOUNT BALANCE	SUBTOTAL	TOTAL
1616.1	HCF Cap. Improvements – Cost			
1617.2	HCF Cap. Improvements – Accum. Deprc.	( )		
1615.0	HCF Cap. Improvements – Book Value			
1651.1	Equipment – Cost			
1652.2	Equipment – Accum. Deprc.	( )		
1650.0	Equipment – Book Value			
1661.1	HCF Cap. Equipment – Cost			
1662.2	HCF Cap. Equipment – Accum. Deprc.	( )		
1660.0	HCF Cap Equipment – Book Value			
1701.1	Motor Vehicles - Cost			
1702.2	Motor Vehicles – Accum. Deprc.	( )		
1700.0	Motor Vehicles – Book Value			
1710.1	Software - Cost			
1710.2	Software – Accum. Deprc.	( )		
1710.0	Software – Book Value			
1715.1	HCF Cap. Software – Cost			
1715.2	HCF Cap. Software – Accum. Deprc.	( )		
1715.0	HCF Cap. Software – Book Value			
1500.0	TOTAL - FIXED ASSETS			

#### DEFERRED CHARGES AND OTHER ASSETS

1975.1	Mortgage Acquisition Cost*			
1975.2	Accumulated Amortization of Mortgage Acq. Cost	( )		
1979.0	Construction in Progress*			
1980.0	Other <sup>1</sup>			
1900.0	TOTAL DEFERRED CHARGES AND OTHER ASSETS			
1000.0	TOTAL ASSETS (1005.0 + 1500.0 + 1900.0)			

\* See instructions

<sup>1</sup> Provide description of Other on the Footnotes and Explanations section of this report.

## Schedule 5: Balance Sheet

### LIABILITIES AND NET WORTH

#### HCF-2-NH CURRENT AND LONG-TERM LIABILITIES

Account	Description	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Notes and Loans Payable			
2110.0	Officer, Owner or Related Parties			
2120.0	Subsidiaries & Affiliates			
2130.0	Banks			
2150.0	Other Short-Term Financing			
2160.0	Payments Due within One Year on Long Term Debt *			
2100.0	Total Notes and Loans Payable			
2240.0	Accrued Taxes – Realty and Management			
2295.0	Other Current Liabilities			
2005.0	TOTAL CURRENT LIABILITIES			
	Long Term Liabilities			
2310.0	Mortgages *			
2320.0	Other Long Term Debt *			
2300.0	TOTAL LONG-TERM LIABILITIES			

#### NET WORTH

	Not-For-Profit			
	Net Assets			
2410.0	Unrestricted			
2420.0	Temporarily Restricted			
2430.0	Permanently Restricted			
2400.0	Total Net Assets			
	Proprietorship or Partnership			
2520.0	Capital			
2530.0	Proprietorship Drawings	( )		
2540.0	Partnership Drawings	( )		
2545.0	Contributions			
2550.0	Net Profit(loss) Year to Date			
2510.0	Total Proprietorship or Partnership			

\* See Instructions

### Schedule 5: Balance Sheet

Account	Description	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Corporation			
2620.0	Capital Stock			
2630.0	Additional Paid in Capital			
2640.0	Treasury Stock	( )		
2650.0	Retained Earnings			
2610.0	Total Corporation			
2500.0	TOTAL NET WORTH (2400.0 or 2510.0 or 2610.0)			
2000.0	TOTAL LIABILITIES AND NET WORTH (2005.0 + 2300.0 + 2500.0)			

## Schedule 6: Reconciliation of Income

Total income reported on HCF-2-NH (#3500.0)	
Total operating expenses on HCF-2-NH (#9500.0)	
HCF-2-NH Net income/(loss) before reconciling items	<sup>1</sup>

### Reconciling Items

Items reported on HCF-2-NH but not on financials. Explain below.

Subtotal	

Items reported on financials but not on HCF-2-NH. Explain below.

Subtotal	

Net income/(loss) per financials	<sup>2</sup>
----------------------------------	--------------

### Explanation

<sup>1</sup> This amount should agree with Schedule 7, Net Income/(Loss)

<sup>2</sup> Do not use this amount on Schedule 7.

## Schedule 7: Reconciliation of Net Worth

### PROPRIETORSHIP and PARTNERSHIP

Balance: 12/31/2014 (2500.0)	1
Other: Prior Period Adjustment(s)	2
Capital contribution during year	
HCF-2-NH Net income	
Drawing during year	(                      )
Balance: 12/31/2015 (2500.0)	3

### CORPORATION

	Capital Stock	Additional Paid-in	Retained earnings	Treasury Stock	Total
Balance: 12/31/2014					1
Other: Prior Period Adjustment(s)					2
Sale of stock					
Additional paid-in capital					
HCF-2-NH Net income/(loss)					
Dividends paid			(                      )		(                      )
Treasury stock Purchased/Sold					
Balance: 12/31/2015				(                      )	3
	(2620.0)	(2630.0)	(2650.0)	(2640.0)	(2500.0)

<sup>1</sup> This amount should agree with acct. #2500.0, Total Net Worth on page 11 of 2014 HCF-2-NH.

<sup>2</sup> Disclose all facts relative to adjustments(s) and explain on the Footnotes and Explanations page any impact on reimbursable costs as reported on prior year(s) cost report identifying the specific accounts affected.

<sup>3</sup> This amount should agree with acct. #2500.0, Total Net Worth on page 11 of 2015 HCF-2-NH. Provide a detailed explanation for any difference.

## Schedule 7: Reconciliation of Net Worth

### NOT-FOR-PROFIT

	Unrestricted Net Assets	Temporarily Restricted Net Assets	Permanently Restricted Net Assets	Total Net Assets
Balance: 12/31/2014				1
Increases (decreases):				
Prior Period Adjustment(s)				2
HCF-2-NH Net Income / (loss)				
Gain(Loss) on Investments				
Contributions, Gifts and Other				
Change in Unrealized Gains				
Net Assets Released from Restriction for Property or Equipment				
Other				
Balance: 12/31/2015				3
	(2410.0)	(2420.0)	(2430.0)	(2500.0)

<sup>1</sup> This amount should agree with Account 2500.0, Total Net Worth on page 11 of 2014 HCF-2.

<sup>2</sup> Disclose all facts relative to adjustments(s) and explain on the Footnotes and Explanations page any impact on reimbursable costs as reported on prior year(s) cost report identifying the specific accounts affected.

<sup>3</sup> This amount should agree with Account 2500.0, Total Net Worth on page 11 of 2015 HCF-2-NH. Provide a detailed explanation for any difference.

## Schedule 8: Proprietorship, Partnership or Corporate Information

### Sole Proprietorship:

Last Name \_\_\_\_\_

First Name \_\_\_\_\_

Title \_\_\_\_\_

Account	#2530.0 <sup>1</sup>				
% Time Devoted	%				
Salary					
Emp. Benefits					
Payroll Taxes					
Workers' Comp.					
Gr. Life/Hlth Ins.					
Draw	\$				
Other:					
Total	\$				

### Partnership:

Last Name \_\_\_\_\_

First Name \_\_\_\_\_

Title

(Circle one)

Officer / Partner

Account	#2540.0 <sup>1</sup>	#	#	#	#
% Time Devoted	%	%	%	%	%
Salary		\$	\$	\$	\$
Emp Benefits		\$	\$	\$	\$
Payroll Taxes		\$	\$	\$	\$
Workers' Comp.		\$	\$	\$	\$
Gr. Life/Hlth Ins.		\$	\$	\$	\$
Draw	\$	\$	\$	\$	\$
Other:		\$	\$	\$	\$
Total	\$	\$	\$	\$	\$

Last Name \_\_\_\_\_

First Name \_\_\_\_\_

Title

(Circle one)

Officer / Partner

Account	#2540.0 <sup>1</sup>	#	#	#	#
% Time Devoted	%	%	%	%	%
Salary		\$	\$	\$	\$
Empl Benefits		\$	\$	\$	\$
Payroll Taxes		\$	\$	\$	\$
Workers' Comp.		\$	\$	\$	\$
Gr. Life/Hlth Ins.		\$	\$	\$	\$
Draw	\$	\$	\$	\$	\$
Other:		\$	\$	\$	\$
Total	\$	\$	\$	\$	\$

<sup>1</sup>Annual Draw or Earnings Distribution

## Schedule 8: Proprietorship, Partnership or Corporate Information

Corporation:

Last Name \_\_\_\_\_

First Name \_\_\_\_\_

Title  
(Circle one)  
Officer or Other(specify)  
\_\_\_\_\_

Account	#	#	#	#	#
% Time Devoted	%	%	%	%	%
Salary	\$	\$	\$	\$	\$
Emp Benefits	\$	\$	\$	\$	\$
Payroll Taxes	\$	\$	\$	\$	\$
Workers' Comp.	\$	\$	\$	\$	\$
Gr. Life/HiTh Ins.	\$	\$	\$	\$	\$
Other:	\$	\$	\$	\$	\$
Total	\$	\$	\$	\$	\$

Last Name \_\_\_\_\_

First Name \_\_\_\_\_

Title  
(Circle one)  
Officer or Other(specify)  
\_\_\_\_\_

Account	#	#	#	#	#
% Time Devoted	%	%	%	%	%
Salary	\$	\$	\$	\$	\$
Emp Benefits	\$	\$	\$	\$	\$
Payroll Taxes	\$	\$	\$	\$	\$
Workers' Comp.	\$	\$	\$	\$	\$
Gr. Life/HiTh Ins.	\$	\$	\$	\$	\$
Other:	\$	\$	\$	\$	\$
Total	\$	\$	\$	\$	\$

Last Name \_\_\_\_\_

First Name \_\_\_\_\_

Title  
(Circle one)  
Officer or Other(specify)  
\_\_\_\_\_

Account	#	#	#	#	#
% Time Devoted	%	%	%	%	%
Salary	\$	\$	\$	\$	\$
Emp Benefits	\$	\$	\$	\$	\$
Payroll Taxes	\$	\$	\$	\$	\$
Workers' Comp.	\$	\$	\$	\$	\$
Gr. Life/HiTh Ins.	\$	\$	\$	\$	\$
Other:	\$	\$	\$	\$	\$
Total	\$	\$	\$	\$	\$



## Schedule 9: Summary of Notes Payable

### Mortgages and Notes Supporting Fixed Assets <sup>1</sup>

Type of Notes Payable	Lender Name	Rel. Party Y/N	Date Mort. Acquired Mo-Da-Yr	Due Date Mo-Da-Yr	No. of Months Amort.	Monthly Payments	Original Mortgage Amount	Mort. Acq.	2015 Amort. of Mort. Acq Costs	Bal. 1/1/2015 <sup>2</sup>	Principal Payment	Bal. 12/31/2015	Rate %	Interest Expense	Period Expense*
1 <sup>st</sup> Mortgage															
2 <sup>nd</sup> Mortgage															
3 <sup>rd</sup> Mortgage															
4 <sup>th</sup> Mortgage															
Chattel Note															
Capital Lease															
Other Total <sup>3</sup>															
Totals	XXXX	X X	XXXXX	XXXX	XXX	XXX	XXXXX			XXXX	XXXX		XX X		

a

b

c

\*See Instructions

Total Fixed Interest a + b + c (9545.0) =

\$ \_\_\_\_\_

- 1 This schedule should include all mortgages and notes payable whether or not interest expense is incurred. Each new note should be reported with all information items filled in completely. New notes or enhancements of existing notes should be reported on a new line separately.
- 2 For new loans in 2015, post the beginning mortgage balance of the loan in this column.
- 3 Summarize Other Mortgages and Notes in this row and provide details in Schedule 10: Footnotes and Explanations.

## Schedule 10: Footnotes and Explanations

Please explain any discrepancies and note any additional information relating to the data provided on this report in the space below. Attach additional pages if needed.

ATTESTATION  
Section A: Preparer Certification

**Submission Attestation Sections**

Signatures are required to submit this cost report. There are two sections that require signature: (A) Preparer certification and (B) Accuracy of Reported Costs certification by Owner, Partner or Officer.

**Section A - Preparer Type of Accounting Service:**

CERTIFICATION BY PREPARER OTHER THAN OWNER, PARTNER OR OFFICER

Enter below the Name of Preparer other than Owner, Partner or Officer:

Firm Name	
Preparer's Last Name	
Middle Name	
First Name	
Title	
Preparer's Address	
Phone Number: (###-###-####)	
Type of service performed by preparer	Audit    Review    Compilation    Other

**By signing below I hereby certify that I am the preparer noted above and that the type of accounting service performed is accurate as noted.**

Signature of Authorized Cost Report Submitter:	
Date of Authorization(MO/DA/YR):	

ATTESTATION  
Section B: Accuracy of Reported Costs

**Section B - Accuracy of Reported Costs:**

CERTIFICATION BY OWNER, PARTNER OR OFFICER

Provider Name : \_\_\_\_\_

Vendor Payment Number: \_\_\_\_\_

Reporting Period : From:(MO/DA/YR) \_\_\_\_\_ To:(MO/DA/YR) \_\_\_\_\_

I declare and affirm under the penalties of perjury that this cost report and supporting schedules have been examined by me and, to the best of my knowledge and belief, are a true and correct statement of total operating expenditures, balance sheet, earnings and expenses. Further, I declare that the report and supplemental information were prepared from the books and records of the provider, unless otherwise noted, in accordance with applicable regulations and instructions. I understand that any payment resulting from this report will be from state and federal funds and that any false statements or documents, or the concealment of a material fact, may be prosecuted under applicable federal and state laws. I also understand that this report and supporting schedules are subject to audit and verification by the Center for Health Information and Analysis or any other state or federal agency or their subcontractors. I will keep all records, books, and other information pertaining to this cost report for a period of five years. If there is an unresolved audit exception, I will keep these records until all issues are resolved.

Enter below the Name of the Owner, Partner, or Officer authorizing this certification:

Last Name	
First Name	
Middle Name	
Title	

**By signing below I hereby certify that I am the authorizing person noted above.**

Signature of Authorized Cost Report Submitter:	
Date of Authorization(MO/DA/YR):	